

**IDEA Flow-through Entitlement & IDEA Flow-through Recovery WUFAR Accounts – LEA Budgets**  
**Last Updated 7/24/09**

<b>Flow-through - Object 100s / 200s - Salaries &amp; Fringe Benefits</b>	
<b>Audiologist (School-based)</b>	
Audiologist (School-based)	156100-Hearing Impairment and Deaf/Blind
<b>Bus Driver</b>	
Bus Driver	256250-Special Ed Transportation / District
<b>Director Special Ed - Assistant</b>	
Director Special Ed - Assistant	223300-Special Ed Supervision & Coordination
<b>Director Special Ed / Pupil Services</b>	
Director Special Ed / Pupil Services	223300-Special Ed Supervision & Coordination
<b>Educational Interpreter</b>	
Educational Interpreter	156100-Hearing Impairment and Deaf/Blind
<b>Guidance Counselor</b>	
Guidance Counselor	213000-Guidance
<b>IEP Coordinator</b>	
IEP Coordinator	223300-Special Ed Supervision & Coordination
<b>IT Staff</b>	
IT Staff	266000-Technology Services
<b>Nurse (school-based)</b>	
Nurse (school-based)	214000-Health (Nurse Services)
<b>Occupational Therapy</b>	
Assistant	218100-Occupational Therapy
Therapist	218100-Occupational Therapy
<b>Other Instructional Activities</b>	
Curriculum Development	221200-Curriculum Development
Other Improvement of Instruction	221900-Other Improvement of Instruction
Other Instructional Staff	229000-Other Instructional Staff Services
<b>Other Pupil Services Staff</b>	
Other Pupil Services Staff	219000-Other Pupil Services
<b>Parent Liaison</b>	
Parent Liaison	223300-Special Ed Supervision & Coordination
<b>Physical Therapy</b>	
Assistant	218200-Physical Therapy
Therapist	218200-Physical Therapy
<b>Professional Development</b>	
Professional Development	221300-Professional Development
<b>Program Aide</b>	
Early Childhood Special Ed Aide	159100-Special Ed Program Aide
Special Ed Aide	159100-Special Ed Program Aide
Special Ed Bus Aide	256250-Special Ed Transportation / District
<b>Program Coordinator</b>	
Cognitive Disability	158000-Combined Cost Reporting - Special Ed
Cross Categorical	158000-Combined Cost Reporting - Special Ed
Early Childhood Special Ed.	152000-Early Childhood
Emotional Behavioral Disability	158000-Combined Cost Reporting - Special Ed
Hearing Impairment	156100-Hearing Impairment and Deaf/Blind

<b>Flow-through - Object 100s / 200s - Salaries &amp; Fringe Benefits</b>	
<b>Program Coordinator (continued)</b>	
Learning Disabilities	158000-Combined Cost Reporting - Special Ed
Speech / Language Impairment	156600-Speech / Language
<b>Psychologist</b>	
Psychologist	215000-Psychological Services
<b>Social Worker (school-based)</b>	
Social Worker (school-based)	212000-Social Work
<b>Special Ed. Student / Work Stipend</b>	
Cross Categorical	158000-Combined Cost Reporting - Special Ed
Other Special Curriculum	159000-Other Special Curriculum
Vocational Ed / Spec. Ed.	138200-Vocational Special Needs
<b>Speech/Language Pathologist</b>	
Speech/Language Pathologist	156600-Speech / Language
<b>Support Staff</b>	
Clerical	223300-Special Ed Supervision & Coordination
Fiscal	252000-Fiscal
<b>Teacher</b>	
Adaptive Physical Ed	159300-Special Education Specialty Teachers
Art - Special Ed	159300-Special Education Specialty Teachers
Assistive Technology Specialist	159300-Special Education Specialty Teachers
Cognitive Disability	158000-Combined Cost Reporting - Special Ed
Cross Categorical	158000-Combined Cost Reporting - Special Ed
Early Childhood Special Ed.	152000-Early Childhood
Emotional Behavioral Disability	158000-Combined Cost Reporting - Special Ed
Hearing Impairment	156100-Hearing Impairment and Deaf/Blind
Homebound - Special Ed	156200-Homebound
Hospital Program - Special Ed	156800-Hospital Instruction
Learning Disabilities	158000-Combined Cost Reporting - Special Ed
Music Special Ed	159300-Special Education Specialty Teachers
Orientation & Mobility	156700-Visually Impaired
Orthopedic Impairment	158000-Combined Cost Reporting - Special Ed
Other Instructional Activities	223300-Special Ed Supervision & Coordination
Substitutes - Regular Curriculum	120000-Regular Curriculum
Substitutes - Special Ed	159200-Special Ed Short-Term Substitute Teachers
Substitutes - Undifferentiated Curriculum	110000-Undifferentiated Curriculum
Visual Impairment	156700-Visually Impaired
Vocational / Transition	159300-Special Education Specialty Teachers
Vocational Ed / Spec. Ed.	138200-Vocational Special Needs

<b>Flow-through - Object 300s - Purchased Services</b>
<b>CDEB Service - Cross Categorical</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>CDEB Service - Early Childhood</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>CDEB Service - Hearing Impairment</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>CDEB Service - Instructional Services</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>CDEB Service - Spec Ed Aide</b>
159100-Special Ed Program Aide
<b>CDEB Service - Speech/Language</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>CDEB Service - Visually Impaired</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>CDEB Service - Voc Special Needs</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>CDEB Service (Non-Instructional)</b>
215000-Psychological Services
218100-Occupational Therapy
218200-Physical Therapy
219000-Other Pupil Services
221200-Curriculum Development
221300-Professional Development
223300-Special Ed Supervision & Coordination
229000-Other Instructional Staff Services
252000-Fiscal
<b>CESA Service - Audiology</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>CESA Service - Cross Categorical</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>CESA Service - Early Childhood</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>CESA Service - Hearing Impairment</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>CESA Service - Instructional Services</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>CESA Service - Spec Ed Aide</b>
159100-Special Ed Program Aide
<b>CESA Service - Spec. Ed. PE Inst.</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>CESA Service - Speech/Language</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>CESA Service - Visually Impaired</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>CESA Service - Voc Special Needs</b>
436000-Special Ed Tuition - Non Open Enrollment

<b>Flow-through - Object 300s - Purchased Services</b>
<b>CESA Service (Non Instructional)</b>
212000-Social Work
215000-Psychological Services
218100-Occupational Therapy
218200-Physical Therapy
219000-Other Pupil Services
221200-Curriculum Development
221300-Professional Development
222200-Library Media
223300-Special Ed Supervision & Coordination
229000-Other Instructional Staff Services
252000-Fiscal
<b>Child Find Activities</b>
219000-Other Pupil Services
<b>Communication Devices / Spec Ed Staff</b>
223300-Special Ed Supervision & Coordination
260000-Central Services
<b>Consultation Services</b>
138200-Vocational Special Needs
152000-Early Childhood
156100-Hearing Impairment and Deaf/Blind
156200-Homebound
156600-Speech / Language
156700-Visually Impaired
158000-Combined Cost Reporting - Special Ed
215000-Psychological Services
223300-Special Ed Supervision & Coordination
<b>Copying / Printing</b>
138200-Vocational Special Needs
152000-Early Childhood
156100-Hearing Impairment and Deaf/Blind
156600-Speech / Language
156700-Visually Impaired
158000-Combined Cost Reporting - Special Ed
213000-Guidance
223300-Special Ed Supervision & Coordination
229000-Other Instructional Staff Services
<b>Instr. Purchased from LEA</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Instr. Purchased from LEA - CC</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Instr. Purchased from LEA - EC</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Instr. Purchased from LEA - HI</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Instr. Purchased from LEA - SL</b>
436000-Special Ed Tuition - Non Open Enrollment

<b>Flow-through - Object 300s - Purchased Services</b>
<b>Instr. Purchased from LEA - VI</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Instr. Purchased from LEA - Voc Special Need</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Interpreter - IEP Meetings</b>
223300-Special Ed Supervision & Coordination
<b>IT Services - Vendor</b>
223300-Special Ed Supervision & Coordination
260000-Central Services
<b>Maintenance of Spec. Ed Equipment</b>
254000-Maintenance
256500-Vehicle Repair
<b>Outside Evaluations</b>
215000-Psychological Services
219000-Other Pupil Services
<b>Police Liaison Officer (restricted)</b>
253700-Security Services
<b>Postage</b>
138200-Vocational Special Needs
152000-Early Childhood
158000-Combined Cost Reporting - Special Ed
159300-Special Education Speciality Teachers
215000-Psychological Services
223300-Special Ed Supervision & Coordination
229000-Other Instructional Staff Services
263000-Information
<b>Private Instruction Tuition</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Professional Development</b>
221300-Professional Development
264400-Noninstructional Staff Training
<b>Public Instruction Tuition</b>
436000-Special Ed Tuition - Non Open Enrollment
437000-Special Ed Tuition - Open Enrollment
<b>Recruitment/Advertising</b>
223300-Special Ed Supervision & Coordination
<b>Related Services (OT, PT, Nursing)</b>
214000-Health (Nurse Services)
218100-Occupational Therapy
218200-Physical Therapy
<b>Remodeling (Excess Cost Only)</b>
255000-Facilities Acquisition
255300-Remodeling
<b>Rent / Off-Site Spec.Ed. (limited)</b>
255000-Facilities Acquisition

<b>Flow-through - Object 300s - Purchased Services</b>
<b>Service Purchased from LEA (Non Instructional)</b>
215000-Psychological Services
218100-Occupational Therapy
218200-Physical Therapy
219000-Other Pupil Services
221200-Curriculum Development
221300-Professional Development
223300-Special Ed Supervision & Coordination
229000-Other Instructional Staff Services
252000-Fiscal
<b>Special Ed. Student / Work Stipend</b>
138200-Vocational Special Needs
158000-Combined Cost Reporting - Special Ed
159000-Other Special Curriculum
<b>Special Transportation (Pupil)</b>
256250-Special Ed Transportation / District
256750-Special Ed Transportation / Contracted
256770-Field Trips (Contracted)
<b>Transition - Employment Skills</b>
138200-Vocational Special Needs
436000-Special Ed Tuition - Non Open Enrollment
<b>Travel</b>
138200-Vocational Special Needs
152000-Early Childhood
156100-Hearing Impairment and Deaf/Blind
156200-Homebound
156600-Speech / Language
156700-Visually Impaired
158000-Combined Cost Reporting - Special Ed
159100-Special Ed Program Aide
159300-Special Education Speciality Teachers
212000-Social Work
213000-Guidance
214000-Health (Nurse Services)
215000-Psychological Services
218100-Occupational Therapy
218200-Physical Therapy
219000-Other Pupil Services
221300-Professional Development
221900-Other Improvement of Instruction
223300-Special Ed Supervision & Coordination
229000-Other Instructional Staff Services
264400-Noninstructional Staff Training
<b>Vendor (2R only) - Cross Categorical</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Vendor (2R only) - Early Childhood</b>
436000-Special Ed Tuition - Non Open Enrollment

<b>Flow-through - Object 300s - Purchased Services</b>
<b>Vendor (2R only) - Hearing Impairment</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Vendor (2R only) - Instructional Services</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Vendor (2R only) - Non Instructional</b>
215000-Psychological Services
219000-Other Pupil Services
221200-Curriculum Development
223300-Special Ed Supervision & Coordination
229000-Other Instructional Staff Services
<b>Vendor (2R only) - Speech/Language</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Vendor (2R only) - Visually Impaired</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Vendor (2R only) - Voc Special Needs</b>
436000-Special Ed Tuition - Non Open Enrollment

<b>Flow-through - Object 400s - Non-Capital</b>
<b>General Supplies</b>
138200-Vocational Special Needs
152000-Early Childhood
156100-Hearing Impairment and Deaf/Blind
156200-Homebound
156600-Speech / Language
156700-Visually Impaired
158000-Combined Cost Reporting - Special Ed
159300-Special Education Speciality Teachers
212000-Social Work
214000-Health (Nurse Services)
215000-Psychological Services
218100-Occupational Therapy
218200-Physical Therapy
219000-Other Pupil Services
221200-Curriculum Development
221300-Professional Development
221900-Other Improvement of Instruction
223300-Special Ed Supervision & Coordination
229000-Other Instructional Staff Services
256250-Special Ed Transportation / District
<b>Instructional Materials</b>
138200-Vocational Special Needs
152000-Early Childhood
156100-Hearing Impairment and Deaf/Blind
156200-Homebound
156600-Speech / Language
156700-Visually Impaired
158000-Combined Cost Reporting - Special Ed

<b>Flow-through - Object 400s - Non-Capital</b>
<b>Instructional Materials (continued)</b>
159300-Special Education Speciality Teachers
221300-Professional Development
221900-Other Improvement of Instruction
223300-Special Ed Supervision & Coordination
229000-Other Instructional Staff Services
<b>Instructional Media</b>
222200-Library Media
<b>Non-Capital Equipment</b>
138200-Vocational Special Needs
152000-Early Childhood
156100-Hearing Impairment and Deaf/Blind
156200-Homebound
156600-Speech / Language
156700-Visually Impaired
158000-Combined Cost Reporting - Special Ed
159300-Special Education Speciality Teachers
215000-Psychological Services
218100-Occupational Therapy
218200-Physical Therapy
221300-Professional Development
221900-Other Improvement of Instruction
223300-Special Ed Supervision & Coordination
229000-Other Instructional Staff Services
<b>Related Services Materials</b>
212000-Social Work
213000-Guidance
214000-Health (Nurse Services)
215000-Psychological Services
218100-Occupational Therapy
218200-Physical Therapy
<b>Software</b>
138200-Vocational Special Needs
152000-Early Childhood
156100-Hearing Impairment and Deaf/Blind
156200-Homebound
156600-Speech / Language
156700-Visually Impaired
158000-Combined Cost Reporting - Special Ed
159300-Special Education Speciality Teachers
218100-Occupational Therapy
218200-Physical Therapy
<b>Software (Non Instructional)</b>
223300-Special Ed Supervision & Coordination
266000-Technology Services



<b>Flow-through - Object 500s - Capital</b>
<b>Equipment</b>
138200-Vocational Special Needs
152000-Early Childhood
156100-Hearing Impairment and Deaf/Blind
156200-Homebound
156600-Speech / Language
156700-Visually Impaired
158000-Combined Cost Reporting - Special Ed
159300-Special Education Speciality Teachers
212000-Social Work
214000-Health (Nurse Services)
215000-Psychological Services
218100-Occupational Therapy
218200-Physical Therapy
221300-Professional Development
221900-Other Improvement of Instruction
223300-Special Ed Supervision & Coordination
229000-Other Instructional Staff Services
<b>Equipment Rental</b>
138200-Vocational Special Needs
152000-Early Childhood
156100-Hearing Impairment and Deaf/Blind
156200-Homebound
156600-Speech / Language
156700-Visually Impaired
158000-Combined Cost Reporting - Special Ed
159300-Special Education Speciality Teachers
212000-Social Work
214000-Health (Nurse Services)
215000-Psychological Services
218100-Occupational Therapy
218200-Physical Therapy
221300-Professional Development
221900-Other Improvement of Instruction
223300-Special Ed Supervision & Coordination
229000-Other Instructional Staff Services
<b>Playground Equipment (Accessibility Only)</b>
255000-Facilities Acquisition
<b>Remodeling (Excess Cost Only)</b>
255300-Remodeling

<b>Flow-through - Object 500s - Capital</b>
<b>Site Rental for LEA Use (limited)</b>
255400-Rental
<b>Transition - Employment Skills</b>
255000-Facilities Acquisition
255400-Rental
<b>Transition - Independent Living</b>
255400-Rental
<b>Transportation Equipment</b>
256250-Special Ed Transportation / District
<b>Vehicle Purchase</b>
256300-Vehicle Acquisition
<b>Vehicle Rental</b>
256300-Vehicle Acquisition

<b>Flow-through - Object 700s - Insurance</b>
<b>Insurance</b>
270000-Insurance
<b>Vehicle Insurance</b>
256000-Pupil Transportation

<b>Flow-through - Object 900s - Other</b>
<b>Field Trips - Dues &amp; Fees</b>
256270-Field Trips
<b>Registration, Fees, Stipends</b>
152000-Early Childhood
156100-Hearing Impairment and Deaf/Blind
156600-Speech / Language
156700-Visually Impaired
158000-Combined Cost Reporting - Special Ed
159100-Special Ed Program Aide
221300-Professional Development
223300-Special Ed Supervision & Coordination
264400-Noninstructional Staff Training
<b>Special Ed Aide License</b>
159100-Special Ed Program Aide